

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
Fiscal Year End 2005

Reporting Agency 20-Department of the Treasury

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled
Partner 12-Department of Agriculture						
RC 05-Borrowings Interest Revenue/Expense	Reporting Agency	\$5,078,000,000		\$0	\$5,078,000,000	
	Trading Partner	\$4,586,000,000	\$492,000,000	\$0	\$4,586,000,000	\$492,000,000
	Reporting Agency Basis of Accounting: Allowance					
	Reporting Agency Remarks: Difference due to FFB's removal of \$499M aallowance from USDA loan balance in 9/05. This is					
Partner 12-Department of Agriculture						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$391,000,000		\$0	\$391,000,000	
	Trading Partner	\$32,000,000	\$359,000,000	\$0	\$32,000,000	\$359,000,000
	Reporting Agency Basis of Accounting: Not stated					
	Reporting Agency Remarks: \$335M in debt restructuring pmnts from FMS to CCC not picked up by Agr as Treasury transacti					
Partner 15-Department of Justice						
RC 01-Investments/Debt	Reporting Agency	\$1,039,000,000		\$0	\$1,039,000,000	
	Trading Partner	\$2,140,967,000	\$1,101,967,000	\$0	\$2,140,967,000	\$1,101,967,000
	Trading Partner Basis of Accounting: Not Stated					
	Reporting Agency Remarks: Amounts confirmed for non-deposit funds in IFCS					
Trading Partner Remarks: DOJ records Investments for the Seized Asset Deposit Fund;Treasury does not record these invest						
Partner 16R-Pension Benefit Guaranty Corporation						
RC 01-Investments/Debt	Reporting Agency	\$16,464,000,000		\$0	\$16,464,000,000	
	Trading Partner	\$16,158,000,000	\$306,000,000	\$0	\$16,158,000,000	\$306,000,000
	Reporting Agency Basis of Accounting: Market value for ZCB's only					
	Trading Partner Basis of Accounting: GAAP					
Reporting Agency Remarks: Difference is agy-reported 1618 Market value adj on investments. BPD does not record liability						
Trading Partner Remarks: PBGC marks it securities in accordance with GAAP-FAS35						
Partner 16R-Pension Benefit Guaranty Corporation						
RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency	\$1,992,000,000		\$0	\$1,992,000,000	
	Trading Partner	\$3,895,000,000	\$1,903,000,000	\$0	\$3,895,000,000	\$1,903,000,000
	Reporting Agency Basis of Accounting: Market value for ZCB's only					

		Trading Partner Basis of Accounting: GAAP				
		Reporting Agency Remarks: Treas did not change balance btwn Q4 & CP. In Q4 difference of \$850M was due to Market val unknown - Treas sent unreplied inquiry to PBGC on this balance				
		Trading Partner Remarks: PBGC marks it securities in accordance with GAAP-FAS35				
Partner 24-Office of Personnel Management						
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$0		\$0	\$0	
	Trading Partner	\$249,000,000	\$249,000,000	\$0	\$249,000,000	\$249,000,000
	Reporting Agency Basis of Accounting: Allowance					
	Reporting Agency Remarks: Zero-balance caused by Treas' A/R of \$249M netted against Allowance for same - informed OPN					
Partner 27-Federal Communications Commission						
RC 01-Investments/Debt	Reporting Agency	\$3,905,000,000		\$234,945,000	\$4,139,945,000	
	Trading Partner	\$4,139,945,000	\$234,945,000	\$0	\$4,139,945,000	\$0
	Reporting Agency Remarks: BPD's closing balance at 9/30/05 does not exclude 3 T-bills totalling \$236M due to BPD's early differences. Treas uses Avg price per OID vs FCC uses Market value as basis for amortization)					
	Trading Partner Remarks: USF/NECA T-Bills purchased thru 3rd-party broker. BPD's closing balance excludes 3 T-bills tota early cutoff, those purchases w/b included in 10/31 balances.					
Partner 27-Federal Communications Commission						
RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency	\$148,000,000		\$0	\$148,000,000	
	Trading Partner	\$193,621,000	\$45,621,000	\$0	See Below	
	Trading Partner	see above	see above	(\$102,449,000)	\$91,172,000	\$56,828,000
	Reporting Agency Remarks: differences due to differences. Treas uses Avg price per OID vs FCC uses Market value as basis security held					
Trading Partner Remarks: USF/NECA T-bills purchased thru 3rd-party broker. BPD doesn't have current acquisition date or accurately amortized discounts. BPD calculates based on data at time of auction, ISF purchases mid-way thru maturity date.						
Trading Partner Remarks: FCC posted interest from idle investments incorrectly as Fed. Securities Int. Rev. - should've poste						
Partner 27-Federal Communications Commission						
RC 05-Borrowings Interest Revenue/Expense	Reporting Agency	\$371,000,000		\$0	\$371,000,000	
	Trading Partner	\$269,233,000	\$101,767,000	\$102,449,000	\$371,682,000	\$682,000
	Reporting Agency Remarks: FCC posted to the incorrect CP line item (Fed. Securities Int. Rev). FCC should've posted to Bo					
	Trading Partner Remarks: FCC posted interest from idle investments incorrectly as Fed. Securities Int. Rev. - should've poste					
Partner 28-Social Security Administration						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$99,000,000		\$578,000,000	\$677,000,000	
	Trading Partner	\$677,000,000	\$578,000,000	\$0	\$677,000,000	\$0
	Reporting Agency Remarks: Treasury miscoded the SSA balance as General Fund in CP.					
Partner 33R-Smithsonian Institution						
RC 17-Loans Receivable/Payable	Reporting Agency	\$20,000,000		(\$20,000,000)	\$0	
	Trading Partner	\$0	\$20,000,000	\$0	\$0	\$0
	Reporting Agency Remarks: BPD miscoded in TIER - it coded 33R-Smithsonian. Should've been coded to 33-Other Arts.					

RC 01-Investments/Debt	Reporting Agency	\$13,083,000,000		\$0	\$13,083,000,000	
	Trading Partner	\$15,277,000,000	\$2,194,000,000	(\$2,194,000,000)	\$13,083,000,000	\$0
	Reporting Agency Remarks: VA incorrectly coded their loan liability as Federal Debt in the CP					
	Trading Partner Remarks: Misclassified in GFRS					

RC 17-Loans Receivable/Payable	Reporting Agency	\$2,193,000,000		\$0	\$2,193,000,000	
	Trading Partner	\$0	\$2,193,000,000	\$2,194,000,000	\$2,194,000,000	\$1,000,000
	Reporting Agency Remarks: VA incorrectly coded their loan liability as a Federal Debt in the CP					
	Trading Partner Remarks: Misclassified in GFRS					

RC 18-Transfers in/Out without Reimbursement	Reporting Agency	\$0		\$0	\$0	
	Trading Partner	(\$1,371,000,000)	\$1,371,000,000	\$0	(\$1,371,000,000)	\$1,371,000,000
	Reporting Agency Remarks: It appears that VA is incorrectly coding 20 instead of TP99 - No response from VA as of 11/22/20					

RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$153,000,000		\$0	\$153,000,000	
	Trading Partner	\$276,000,000	\$123,000,000	\$0	\$276,000,000	\$123,000,000
	Reporting Agency Basis of Accounting: Allowance					
	Reporting Agency Remarks: Treasury (FMS FMD) has allowance of \$113M. The net balance is causing the material diff.					

RC 01-Investments/Debt	Reporting Agency	\$0		\$0	\$0	
	Trading Partner	\$1,768,024,000	\$1,768,024,000	\$0	\$1,768,024,000	\$1,768,024,000
	Reporting Agency Remarks: Agency reported Deposit fund activity for SEC funds not in IFCS.					

RC 01-Investments/Debt	Reporting Agency	\$49,978,000,000		\$0	\$49,978,000,000	
	Trading Partner	\$50,619,613,209	\$641,613,209	\$0	\$50,619,613,209	\$641,613,209
	Reporting Agency Basis of Accounting: No Market Value adj.					
	Reporting Agency Remarks: FDIC records market value adjustments on their securities in SGL 1618, BPD does Not record M					

RC 19-Appropriation Transfers	Reporting Agency	\$0		\$0	\$0	
In/Out	Trading Partner	\$423,758,685	\$423,758,685	(\$423,758,685)	\$0	\$0
Reporting Agency Remarks: FDIC incorrectly coded 20 instead of 99. FDIC confirmed the coding error.						

RC 01-Investments/Debt	Reporting Agency	\$2,091,000,000		\$0	\$2,091,000,000	
	Trading Partner	\$1,262,628,000	\$828,372,000	\$0	\$1,262,628,000	\$828,372,000
	Trading Partner Basis of Accounting: See Explanation					
	Reporting Agency Remarks: Reclass-BPD confirms \$2.1M, comprised of \$1.3M in FIB securities, \$829K in reclassified mktbl					

Trading Partner Remarks: Difference due to NNRIT investments. Discussions are ongoing between RRB, Treasury, & OMB						
Partner 72-Agency for International Development						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$251,000,000		\$0	\$251,000,000	
	Trading Partner	\$32,522,000	\$218,478,000	\$0	\$32,522,000	\$218,478,000
	Reporting Agency Basis of Accounting: Federal vs non-Federal					
	Trading Partner Basis of Accounting: AID used SGL 1399N. Treas.used SGL 6100F.					
	Reporting Agency Remarks: Diff due to debt restructuring paymentsmade to AID. Treas (OASIA) recorded the Tx as 6100F 1399N					
Partner 73-Small Business Administration						
RC 18-Transfers in/Out without Reimbursement	Reporting Agency	\$0		\$0	\$0	
	Trading Partner	\$662,732,000	\$662,732,000	(\$662,732,000)	\$0	\$0
	Reporting Agency Remarks: Appears that SBA incorrectly coded 20 rather than 99. Contacted SBA but no response.					
	Trading Partner Remarks: Reported with TP20 in error.					
Partner 75-Department of Health and Human Services						
RC 19-Appropriation Transfers In/Out	Reporting Agency	\$0		\$0	\$0	
	Trading Partner	\$482,000,000	\$482,000,000	(\$482,000,000)	\$0	\$0
	Reporting Agency Remarks: HHS incorrectly coded 20 instead of 99. HHS confirmed the coding error.					
	Trading Partner Remarks: GF transactions were rptd as TP20					
Partner 75-Department of Health and Human Services						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$111,000,000		\$143,000,000	see below	
	Rptg Agy	see above		\$0	254,000,000	
	Trading Partner	\$436,000,000	\$325,000,000	\$0	\$436,000,000	
	Reporting Agency Remarks: Treasury coding error (99 instead of 75)					
	Rptg Agy Remarks: Unable to reconcile \$182M of the difference in the time allowed.					
Partner 78R-Farm Credit System Insurance Corp						
RC 01-Investments/Debt	Reporting Agency	\$1,990,000,000		\$0	\$1,990,000,000	
	Trading Partner	\$1,971,478,000	\$18,522,000	\$0	\$1,971,478,000	\$18,522,000
	Reporting Agency Basis of Accounting: unstated					
	Reporting Agency Remarks: Difference generated by \$18.9M for the verifying agency (FCSIC) and \$634K for the non-verify verifying agency was included there wouldn't be material differences. Problem due to Farm Credit not reporting in IRAS.					
	Trading Partner Remarks: Rounding					
Partner 78R-Farm Credit System Insurance Corp						
RC 03-Investment Interest Expense/Revenue -Exchange	Reporting Agency	\$84,000,000		\$0	\$84,000,000	
	Trading Partner	\$82,915,000	\$1,085,000	\$0	\$82,915,000	\$1,085,000
	Reporting Agency Basis of Accounting: unstated					
	Reporting Agency Remarks: BPD reports activity for both the verifying (FCSIC) and non-verifying (Farm Credit) agencies. I in IRAS					

Trading Partner Remarks: Rounding						
Partner 83-Export-Import Bank of the United States						
RC 24-Buy-Sell	Reporting Agency	\$46,000,000		\$0	\$46,000,000	
Revenue/Expense	Trading Partner	\$100,000	\$45,900,000	\$0	\$100,000	\$45,900,000
Reporting Agency Basis of Accounting: Federal vs. non-Federal						
Reporting Agency Remarks: OASIA payment of \$46M in SGL 6100 (partner used 1399N?)						
Partner 86-Department of Housing and Urban Development						
RC 24-Buy-Sell	Reporting Agency	\$11,000,000		\$0	\$11,000,000	
Revenue/Expense	Trading Partner	\$0	\$11,000,000	\$11,000,000	\$11,000,000	\$0
Reporting Agency Remarks: TIER has \$11M in RC24. BPF & OTS make up most of the \$11M. HUD had coding error.						
Trading Partner Remarks: Reported under TP95 in error.						
Partner 89-Department of Energy						
RC 01-Investments/Debt	Reporting Agency	\$23,738,000,000		\$0	\$23,738,000,000	
	Trading Partner	\$22,197,000,000	\$1,541,000,000	\$0	\$22,197,000,000	\$1,541,000,000
Trading Partner Basis of Accounting: DOE uses effective yield. BPD uses FMV method.						
Reporting Agency Remarks: Diff in IFCS due to acctg methodology (\$532M) & Deposit Fund (\$6M)						
Partner 89-Department of Energy						
RC 03-Investment Interest	Reporting Agency	\$1,592,000,000		\$0	\$1,592,000,000	
Expense/Revenue -Exchange	Trading Partner	\$1,056,000,000	\$536,000,000	\$0	\$1,056,000,000	\$536,000,000
Trading Partner Basis of Accounting: DOE uses effective interest method. BPD uses FMV.						
Reporting Agency Remarks: HHS incorrectly coded 20 instead of 99. HHS confirmed coding error						

*Represents 'accounting error' and 'current year timing' differences only.

Explanation(s)
Accounting Methodology Difference
Confirmed Reporting
an FFB FY05 only credit to revenue
Accounting Methodology Difference
Confirmed Reporting
ons. Discussed need to clarify coding of
Confirmed Reporting
Accounting Methodology Difference
ments in IFCS.
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for these non-ZCB's
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Accounting Methodology Difference
Confirmed Reporting
4
Timing Difference-CY
Confirmed Reporting
cutoff date. Also, differences due to
illing \$236M purchased after 9/28. Due to
Confirmed Reporting
Confirmed Reporting
Accounting Error
; for amortization. Also length of time
price/discount at time of purchase to
d to Borrwoings & Other Int. Rev.
Confirmed Reporting
Accounting Error
rrowings & Other Int. Rev. line item
d to Borrwoings & Other Int. Rev.
Accounting Error
Confirmed Reporting
Accounting Error
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05
Accounting Methodology Difference
Confirmed Reporting
Confirmed Reporting
Confirmed Reporting
Accounting Methodology Difference
Confirmed Reporting
MV adj.
Confirmed Reporting
Accounting Error
Confirmed Reporting
Accounting Methodology Difference
securities, & \$703k in reclassified

for proper treatment
Accounting Methodology Difference
Accounting Methodology Difference
72, AID recorded the payments in SGL
Confirmed Reporting
Accounting Error
Confirmed Reporting
Accounting Error
Accounting Error
Unknown
Confirmed Reporting
Accounting Methodology Difference
Confirmed Reporting
ying agency (Farm Credit). If the non-
Accounting Methodology Difference
Confirmed Reporting
Problem due to Farm Credit not reporting

Accounting Methodology Difference
Confirmed Reporting

Timing Difference-PY
Accounting Error

Confirmed Reporting
Accounting Methodology Difference

Confirmed Reporting
Accounting Methodology Difference